

1973

## Office profile -- New Haven & Hartford

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### Recommended Citation

H&S Reports, Vol. 10, (1973 winter), p. 01-10

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## OFFICE PROFILE:

Whether you fly over it or travel through it from one end to the other, Connecticut gives the impression of being a green state of rolling hills, woods and fields, dotted with houses. Here and there a slender, white church steeple pokes up above the highest trees, as if to say that life around it goes on much as it did a century or two ago.

Yet with all its open greenery, Connecticut ranks fourth in the United States in population density; the 1970 census showed 624 people to the square mile in this small state, compared to a national average of only 57 people per square mile. The truth is that Connecticut (the Indian name meant "long river place" or "beside the long tidal river," depending on the source) is a bustling state of small towns and medium sized cities, and has been for a long time.

Both New Haven and Hartford, principal cities of the state, were settled before 1640. There were natural advantages in the location of Connecticut. Rich farmland in the Connecticut River valley, fine hardwoods and ores useful in the development of cabinetmaking and metalworking, numerous rivers and sheltered ports along Long Island Sound—all helped the Connecticut Yankees develop their crafts and industries rapidly. The advent of waterpower, then of steam-power machinery in the 1800s, turned Connecticut into a busy, prosperous factory state.

New Haven, site of the main Haskins & Sells office in Connecticut, has a population of only 150,000 in the city proper, but it is the core of a metropolitan area with more than 500,000 people. Metropolitan Hartford, the state capital and location of an H&S sub-office, is about the same size. Hartford lies about 40 miles north of New Haven on the Connecticut River, and by truck route or crow flight is just about halfway between New York City and Boston.

Both cities can be considered focal points, or hubs, for overlapping and mutually supporting practice areas for our Firm. Every town in the state can be reached within about 75 minutes by





# New Haven & Hartford



*New showplace. Loris Smith, executive director of New Haven Veterans Memorial Coliseum, discusses the economics of filling the house with principal Lew Lagervall (l.) and senior John Pacowta. The newly built Coliseum, a client, can accommodate sports, exhibitions and concerts. H&S office is in the tube-cornered building at left.*

*On the Old Campus of Yale University, H&S partners discuss the management of Human Relations Area Files, a scholarly service devoted to the study of man and his environment. This client is one of a number of ties linking our New Haven office to Yale, one of the HRAF member institutions. HRAF officials Frank M. LeBar (l.) and Frank W. Moore (second from r.) with partners Stan Goodsill (second from l.) and Bert Frankenberger, Jr.*



*Back to school. Principal John Pavlik conducts a staff training session in the modernistic New Haven office, housed in a building with floors suspended between four giant silo-like towers. Ralph Bartlett describes them as "four big Tootsie Rolls standing on end."*



car from one of the two cities; and a fair number of our staff people live somewhere between New Haven and Hartford so they can travel either way easily. From the Hartford area it is just a 30-minute run north by car to Springfield, the industrial hub of Western Massachusetts, where H&S clients are served by the Connecticut staff. And if duty requires an accountant to drive another hour into the Berkshire Hills or the northwestern part of Massachusetts, the beauty of the surroundings compensates generously for the extra time at the wheel.

The practice area of our New Haven and Hartford offices is also a place for enjoying life. It is both stimulating and relaxing. The loveliness of the country is refreshing. The human and cultural resources are first class. Our people who live, work and play here have really found a home.

Haskins & Sells opened its New Haven office in 1956, but it was not until 1970 that the Firm decided to expand its practice decisively in Connecticut. On June 1 of that year a merger was agreed to between H&S and the seven-year-old firm of Stanley H. Malis of Hartford. This union brought Stan into H&S as a partner. Less than two months later H&S consummated a merger with the firm of Weinstein & Timm of New Haven, an organization larger than H&S at the time in that city. New H&S partners were Daniel G. Weinstein (now an "active" retired partner), who had founded the firm in 1936, his two sons Jerry and George, and Bertram Frankenger, Jr., who some time earlier had spent five years on the H&S staff. During the summer of 1970 Ralph Bartlett, H&S partner from Newark, transferred to Connecticut to coordinate the activities of the merged firms and to be responsible for the operations of the New Haven and Hartford offices. He had become acquainted with a number of Connecticut CPAs during two terms as a member of Council of the American Institute and as president of the New Jersey Society of CPAs.

In both cases the merged firms brought to H&S the strength of organizations directed by native sons who were deeply rooted socially and professionally in their communities. Stan Malis, a Hartford native and a member of the

football team when he was a student at the University of Connecticut, had taught accounting, been chairman of the Greater Hartford Open Golf Tournament and in 1965 was chosen by the Jaycees as the "Outstanding Young Man of Greater Hartford."

In New Haven the elder Mr. Weinstein had been in the practice of public accounting for thirty-four years, following fourteen years with the Internal Revenue Service. His sons Jerry and George had distinguished academic records at Dartmouth College and in graduate studies at Columbia, and together with their father and Bert Frankenger, Jr. had been active in community and professional affairs, Jerry having served as president of the Connecticut Society of CPAs, and had built a solid accounting and tax practice among small and medium-sized businesses. Partner Stan Goodsill, who was in the New Haven office of H&S for nine years before the 1970 mergers, is chairman of the state society committee on municipal auditing and has established a reputation as an



*Relax and enjoy. Dan Gervasi, principal on Star Distributors, a client of the Small Business department, samples the wares with clients Alex Caplan (l.) and Donald Chepovsky, owners of the New Haven beverage distributor.*

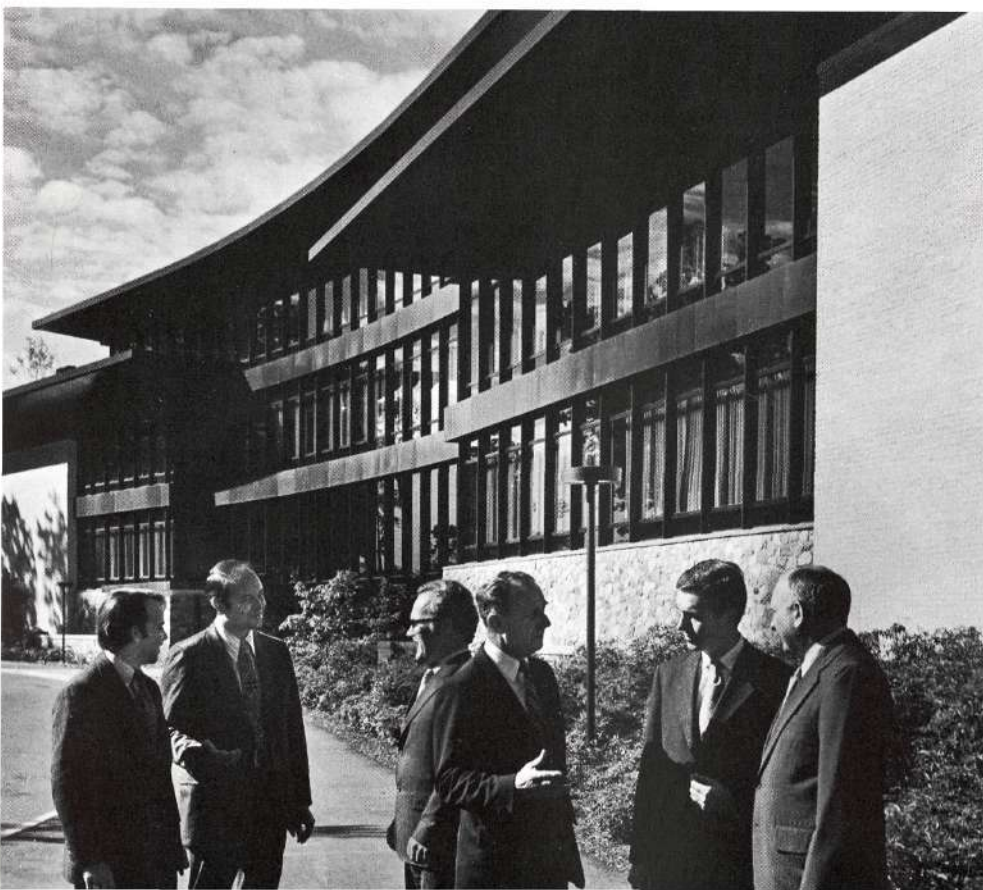
*Drying run. At Bic Pen Corporation in Milford, long ranks of drying pen parts move down the belt after being stamped with customer's message. Bic president Robert Adler, a New Haven native and a CPA himself, explains the process to senior Lew Matzkin (l.) and partner Jerry Weinstein.*







*Let's roll 'em! At Uniroyal plant in Naugatuck, two accountants react spontaneously to this huge pile of worn out tires bought by the company for reprocessing into ingredients of synthetic rubber. Hooping it up are Phil Dillon (l.) of Uniroyal accounting staff and H&S staff accountant Ken Joselyn.*



*The new Uniroyal headquarters at Oxford, Connecticut, is an architectural showplace. Outdoor conference brings together (l. to r.) senior accountant John Gallary, principal Bill Schoner, staff accountant Dave Oberg, Stanley H. Danowitz, Uniroyal treasurer, partner Frank Barfuss and Carl F. Charles, Uniroyal comptroller.*

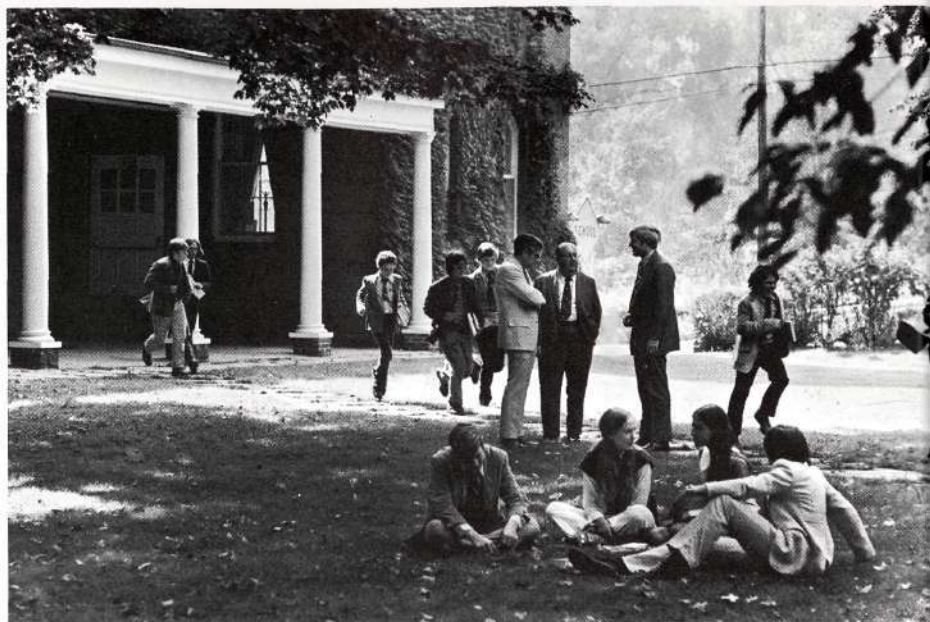


authority in this field. And partner Frank Barfuss, who transferred to New Haven from the New York office in 1971, handles a variety of engagements and directs staff training.

Including partners, the professional staff of the two offices combined now numbers fifty, about three-fifths of them in New Haven, and there are eleven office employees. But the distinction between office assignments is a loose one, because many staff members work during the year on engagements of both offices. Although he lives closer to New Haven, Ralph Bartlett finds himself in the Hartford office for a portion of each week.

Taken together, the New Haven and Hartford offices have done well both in recruiting and in success at CPA examinations, in which the pass rate has run well above the national average of the Firm. In the past eighteen months, eighteen new accountants joined the two offices—fourteen of them having taken their degrees outside the state and four being graduates of schools in Connecticut. Each of these four won the Connecticut Society of CPAs or the NAA award at his school for being the outstanding accounting student in his graduating class. To the Connecticut partners, this is the kind of foundation that they want to make the Connecticut practice grow.

"Practice furtherance is one of our top priorities here," says Ralph Bartlett in discussing the work of the New Haven office and the Hartford sub-office. A look at the map and at the economic characteristics of the practice area quickly show why this is true. All of Connecticut and much of western Massachusetts are dotted with old manufacturing towns which were great production centers in their day, but they suffered a decline in the past thirty years as many of the older textile and metalworking industries moved away. Now, in their place, are growing new businesses and service industries taking advantage of the strong points of this area: well educated, skilled labor; close proximity to the New York and Boston markets, with their international airports; desirable living conditions for professional people and executives; and outstanding educational institutions, such as Yale University.



*At Cheshire Academy, Ernest J. Beaulac, Jr., dean of students (checked jacket), talks over the high cost of quality secondary education with H&S principal Lew Lagervall (l.) and staff accountant Chris Wolf. Like other old New England boys' boarding schools, Cheshire Academy recently became coeducational.*

Things are changing in these parts, and H&S is alert to the opportunities that change offers.

Uniroyal, with headquarters in Oxford, Connecticut, is the Firm's biggest engagement in Connecticut, and is serviced by people from both the New Haven and Hartford offices, under the supervision of Bob Lanka, a New York office partner, New Haven partner Frank Barfuss, and Hartford principal Bill Schoner. Major Uniroyal plants serviced by the Connecticut offices are the footwear and chemical plants at Naugatuck, and the tire plant at Chicopee Falls, Massachusetts, near Springfield.

Bic Pen Corporation in Milford, close to New Haven, is a fascinating, rapidly growing client. The most successful maker of ball point and porous-tip pens in this country, Bic is the U.S. member of an international network of Bic companies that have made almost the entire world throw away its ink bottles. Bic went public in 1971, with the assistance of H&S services which were coordinated by Jerry Weinstein, and now markets hundreds of millions of pens a year, most of them ranging from 19¢ to 49¢ retail.

In the shadow of the New Haven office is another client, which has been taking physical form during the past two years. It is the New Haven Veterans

Memorial Coliseum, built and operated by a public authority and financed by a bond issue of \$23.5 million. Opened early this fall, the Coliseum permits New Haven to put on all kinds of shows and sports. "Just about anything that the Boston Garden or Madison Square Garden can do, we can do," says Loris Smith, executive director of the Coliseum. The facility adds a new dimension to both the business and the recreational life of this part of the state.

Other clients that indicate the variety of the New Haven-Hartford practice include:

The Metropolitan District of Hartford County, which involves the audit of county utilities such as water and sewer service.

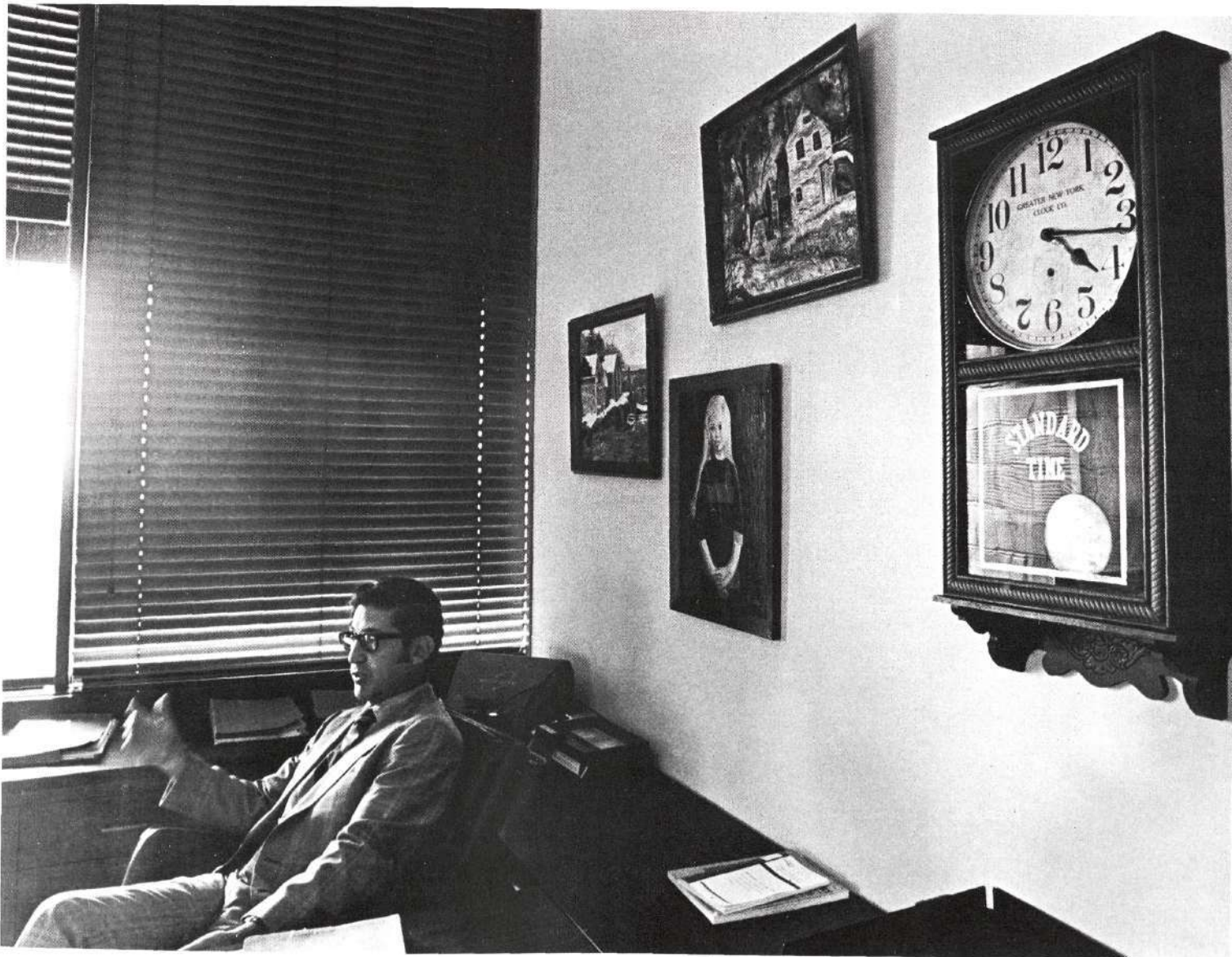
Municipal audits of Westport, East Hartford and Madison, Connecticut, and a dozen others (according to Stan Goodsill and Stan Malis, the partners who coordinate our municipal audits, "special engagements with particular attention paid to internal controls and constructive recommendations.")





*Headstone rubbings. In old burial ground of Madison, Connecticut, the town's first selectman, Vera Dallas (center), guides New Haven staff accountants Jane Pitts (l.) and Denise Nitterhouse to artistic headstones of Colonial times. Transferred to Japanese rice paper by rubbing with a special crayon, the carved designs make handsome home decorations.*

*Art and antiques. George Weinstein, New Haven partner, is a collector of antiques and art objects, which he and his wife Barbara enthusiastically buy, sell and swap at weekend shows. Office paintings are the work of his daughter Debbie, eldest of George's four children, all of whom are antique and animal buffs.*









The Hotchkiss School in Lakeville, a distinguished college preparatory school; Cheshire Academy, and Quinnipiac College in New Haven.

Yale Manufacturing Company, furniture makers, a new client in Orange.

The Goodspeed Opera House, a summer stock theatre in East Haddam.

The Peter J. Schweitzer Division of Kimberly-Clark, a paper-making operation in Lee, Massachusetts.

The Lane Construction Corporation, a big road-building organization in Meriden, and John S. Lane & Son, Incorporated, manufacturers of trap rock and transit mix in Westfield, Massachusetts.

Atco Chemical—Industrial Products, Inc., a producer of non-ferrous metals and pharmaceutical chemical manufacturer in Stratford.

Savage Arms, maker of hunting rifles, in Westfield, Massachusetts.

Pilgrim Mills, Inc. in Manchester, a cloth distributor with its own retail outlets, a new client.

Berkshire Gas Company, in Pittsfield, Massachusetts.

FAG Bearings Corporation,

manufacturers of ball and roller bearings, in Stamford.

M. Swift and Sons, makers of gold foil and leaf used in decorating fine leather goods, woodwork and the dome of the State Capitol in Hartford.

The New Haven office also has an unusually large number of individual tax clients. Many of these came with the Weinstein & Timm practice, and include physicians, dentists, university faculty members and other professional people. In addition, Bert Frankenberger heads up a very active Small Business department in New Haven, with a principal and six staff members who have an aptitude for small business work and who enjoy it. They work closely with the tax department, which is headed by George Weinstein, honor graduate of Yale Law School, and with Irving Lasky, a prominent Connecticut CPA and past president of both the Connecticut State Board of CPAs and the Connecticut Society, whose practice was merged with ours just a few months ago.

Bert Frankenberger, Jr., an enthusiastic person with energy for two men, who also coordinates client acquisitions and merger activities, comments on small business practice: "The service demands on us are usually short term. We render all kinds of service, maybe answer ten telephone queries from clients before lunchtime. It requires a different kind of personality to be in small business rather than in auditing. The small business accountant must have an inquiring mind. He must ask himself: 'What else could the client do? What would happen if he does this? Or that?'"

In Connecticut there is a blending of the old and the new, the large and the small, the city and the country. Because of this diversity it is not surprising that our practice includes a blend of substantial engagements and some of the smallest clients that H&S has anywhere. Our responsibility, and the challenge facing us in Connecticut, in Ralph Bartlett's opinion, is to provide the people and the capability of continuing to move forward in all areas at the same time, so that our practice may continue to grow on a sound and expanded basis.

*Open forum. Stan Malis (checked shirt), who has served as chairman of the Greater Hartford Open in the past, talks over the 1972 tournament at Wethersfield Country Club with principal Bill Schöner (second from l.) and the current tournament co-chairmen Bob Saunders (l.) and Hugh Peters. Classic sports event of the state, the Open attracts the leading pro golfers and a huge gallery.*

*On course. Ralph Bartlett gets his cabin cruiser under way while his wife Natalie charts the course from the harbor at Milford into Long Island Sound and deep water.*





*Watersport. Aboard their Ranger 26 sloop Normandy, Frank Barfuss and his family take to the waters of Long Island Sound for a late afternoon sail.*

